

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Liberty-Perry Com School Corp (1895)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$3,204,389	\$3,225,944	\$3,107,606	\$3,284,832	0.6%	5.7%
Group Life Insurance	221	\$0	\$0	\$480,048	\$473,822	NA	-1.3%
Non - Certified Salaries	120	\$286,359	\$256,044	\$228,487	\$280,988	-0.5%	23.0%
Social Security Certified	212	\$235,666	\$232,416	\$221,772	\$229,789	-0.6%	3.6%
Pupil Services	313	\$2,300	\$640	\$0	\$202,530	206.3%	NA
Teacher Retirement Fund, After 7-1-95	216	\$201,416	\$162,469	\$189,208	\$164,290	-5.0%	-13.2%
Teacher Retirement Fund, Prior to 7-1-95	215	\$152,843	\$72,934	\$95,508	\$139,047	-2.3%	45.6%
Cleaning Services	420	\$164,740	\$60,257	\$53,746	\$110,189	-9.6%	105.0%
Transfer Tuition to Other School Corps Within State	561	\$164,925	\$1,214	\$165,111	\$90,154	-14.0%	-45.4%
Other Employee Benefits	241 - 290	\$62,613	\$119,363	\$83,956	\$75,213	4.7%	-10.4%
Licensed Employees	135	\$118,728	\$96,427	\$101,400	\$72,556	-11.6%	-28.4%
Operational Supplies	611	\$96,574	\$50,319	\$58,790	\$65,678	-9.2%	11.7%
Pre-2008 Object Code - Temporary Salaries	130	\$0	\$0	\$0	\$48,212	NA	NA
Public Employees Retirement Fund	214	\$22,767	\$28,990	\$25,147	\$31,226	8.2%	24.2%
Social Security Noncertified	211	\$20,824	\$18,759	\$18,186	\$22,252	1.7%	22.4%
Nonlicensed Employees	136	\$2,634	\$3,834	\$9,456	\$13,831	51.4%	46.3%
Staff Services	314	\$11,984	\$25,793	\$19,356	\$12,551	1.2%	-35.2%
Instruction Services	311	\$12,760	\$9,458	\$6,100	\$10,509	-4.7%	72.3%
Construction Services	450	\$9,095	\$11,855	\$6,535	\$7,625	-4.3%	16.7%
Dues and Fees	810	\$2,259	\$2,491	\$2,230	\$7,418	34.6%	232.6%
Library Books	640	\$17,850	\$10,476	\$5,701	\$5,511	-25.5%	-3.3%
Travel	580	\$6,187	\$6,585	\$5,509	\$4,069	-9.9%	-26.1%
Other Professional and Technical Services	319	\$180	\$85	\$960	\$2,402	91.1%	150.2%
Rentals	440	\$1,652	\$1,745	\$1,805	\$1,758	1.6%	-2.6%
Severance/Early Retirement Pay	213	\$37,536	\$17,864	\$15,943	\$1,329	-56.6%	-91.7%
Repairs and Maintenance Services	430	\$3,085	\$4,482	\$4,694	\$1,115	-22.5%	-76.2%
Group Health Insurance	222	\$626,668	\$435,484	\$0	\$0	-100.0%	NA
Textbooks	630	\$0	\$0	\$17,557	\$0	NA	-100.0%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$0	\$0	\$77,192	\$0	NA	-100.0%
Equipment	730	\$50,581	\$4,932	\$0	\$0	-100.0%	NA
Transfer Tuition - Other	569	\$0	\$241,979	\$0	\$0	NA	NA
Other Supplies and Materials	615, 660 - 689	\$29,248	\$8,881	\$4,354	\$0	-100.0%	-100.0%
Student Transportation Services	510	\$980	\$0	\$0	\$0	-100.0%	NA
Other Purchased Services	593	\$62,912	\$0	\$0	\$0	-100.0%	NA
Distance Learning Equipment	742	\$0	\$0	\$6,500	\$0	NA	-100.0%
Student Academic Achievement Total		\$5,609,755	\$5,111,720	\$5,012,858	\$5,358,896	-1.1%	6.9%
Student Instructional Support							

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Certified Salaries	110	\$574,238	\$588,031	\$606,054	\$595,713	0.9%	-1.7%
Non - Certified Salaries	120	\$203,615	\$202,359	\$209,543	\$219,047	1.8%	4.5%
Group Life Insurance	221	\$0	\$0	\$141,452	\$183,083	NA	29.4%
Equipment	730	\$191	\$193,015	\$166,183	\$149,401	429.2%	-10.1%
Teacher Retirement Fund, After 7-1-95	216	\$44,909	\$38,353	\$41,153	\$51,443	3.5%	25.0%
Social Security Certified	212	\$41,904	\$43,908	\$46,196	\$47,580	3.2%	3.0%
Public Employees Retirement Fund	214	\$14,573	\$22,198	\$21,815	\$24,735	14.1%	13.4%
Licensed Employees	135	\$0	\$23,333	\$30,412	\$24,323	NA	-20.0%
Other Employee Benefits	241 - 290	\$22,390	\$21,128	\$25,435	\$24,315	2.1%	-4.4%
Other Professional and Technical Services	319	\$0	\$17,874	\$21,877	\$23,953	NA	9.5%
Operational Supplies	611	\$9,842	\$6,267	\$13,031	\$22,529	23.0%	72.9%
Social Security Noncertified	211	\$14,236	\$14,358	\$15,546	\$15,989	2.9%	2.8%
Travel	580	\$106	\$6,672	\$4,512	\$12,360	228.9%	174.0%
Pupil Services	313	\$409	\$322	\$200	\$4,553	82.6%	2176.3%
Teacher Retirement Fund, Prior to 7-1-95	215	\$20,016	\$16,175	\$16,546	\$4,137	-32.6%	-75.0%
Seldom or Non-Recurring Purchases	873	\$1,683	\$3,366	\$0	\$3,391	19.1%	NA
Overtime Salaries	140	\$182	\$537	\$2,596	\$1,032	54.4%	-60.2%
Nonlicensed Employees	136	\$161	\$51	\$1,694	\$947	55.6%	-44.1%
Group Health Insurance	222	\$153,345	\$105,711	\$0	\$0	-100.0%	NA
Other Group Insurance Authorized by Statute	224	\$0	\$0	\$1,667	\$0	NA	-100.0%
Repairs and Maintenance Services	430	\$0	\$663	\$0	\$0	NA	NA
Student Instructional Support Total		\$1,101,798	\$1,304,319	\$1,365,910	\$1,408,531	6.3%	3.1%
Overhead and Operational							
Non - Certified Salaries	120	\$920,947	\$872,486	\$942,017	\$991,302	1.9%	5.2%
Food Purchases	614	\$252,530	\$268,677	\$247,974	\$279,363	2.6%	12.7%
Heating and Cooling for Buildings - Electricity	621	\$209,658	\$210,355	\$234,345	\$215,702	0.7%	-8.0%
Certified Salaries	110	\$172,170	\$178,015	\$187,674	\$203,092	4.2%	8.2%
Group Life Insurance	221	\$0	\$0	\$182,726	\$176,894	NA	-3.2%
Operational Supplies	611	\$100,449	\$98,197	\$91,597	\$149,780	10.5%	63.5%
Insurance	520	\$88,633	\$105,621	\$122,595	\$119,428	7.7%	-2.6%
Vehicles	731	\$116,981	\$81,598	\$79,289	\$88,527	-6.7%	11.7%
Public Employees Retirement Fund	214	\$46,283	\$68,332	\$72,704	\$86,984	17.1%	19.6%
Social Security Noncertified	211	\$63,569	\$64,859	\$69,778	\$73,782	3.8%	5.7%
Gasoline and Lubricants	613	\$87,882	\$84,420	\$94,099	\$72,979	-4.5%	-22.4%
Repairs and Maintenance Services	430	\$59,371	\$39,368	\$57,669	\$63,427	1.7%	10.0%
Nonlicensed Employees	136	\$31,261	\$39,586	\$53,994	\$63,147	19.2%	17.0%
Water and Sewage	411	\$47,110	\$44,722	\$47,435	\$54,473	3.7%	14.8%
Equipment	730	\$13,762	\$30,448	\$5,130	\$41,927	32.1%	717.3%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Telephone	531	\$29,069	\$26,477	\$31,520	\$32,037	2.5%	1.6%
Social Security Certified	212	\$16,745	\$17,283	\$19,288	\$19,393	3.7%	0.5%
Board Member Compensation	115	\$13,744	\$14,807	\$14,435	\$12,500	-2.3%	-13.4%
Teacher Retirement Fund, After 7-1-95	216	\$9,407	\$7,530	\$7,908	\$12,027	6.3%	52.1%
Travel	580	\$2,844	\$4,821	\$7,298	\$10,108	37.3%	38.5%
Other Professional and Technical Services	319	\$12,826	\$27,841	\$24,619	\$9,996	-6.0%	-59.4%
Dues and Fees	810	\$17,986	\$13,236	\$10,951	\$9,215	-15.4%	-15.8%
Other Employee Benefits	241 - 290	\$9,984	\$9,701	\$16,056	\$8,770	-3.2%	-45.4%
Tires and Repairs	612	\$2,299	\$2,662	\$1,675	\$7,951	36.4%	374.6%
Removal of Refuse and Garbage	412	\$6,631	\$7,239	\$8,440	\$6,665	0.1%	-21.0%
Board of Education Services	318	\$605	\$1,200	\$1,210	\$4,679	66.8%	286.7%
Other Supplies and Materials	615, 660 - 689	\$3,686	\$4,356	\$939	\$3,247	-3.1%	245.8%
Pupil Services	313	\$866	\$867	\$0	\$2,864	34.8%	NA
Miscellaneous Objects	876 - 899	\$2,605	\$3,330	\$2,001	\$2,001	-6.4%	0.0%
Advertising	540	\$1,530	\$1,132	\$1,985	\$1,787	4.0%	-10.0%
Overtime Salaries	140	\$99	\$513	\$510	\$1,523	98.0%	198.7%
Rentals	440	\$1,035	\$1,035	\$1,035	\$1,035	0.0%	0.0%
Teacher Retirement Fund, Prior to 7-1-95	215	\$3,763	\$3,012	\$3,163	\$990	-28.4%	-68.7%
Instruction Services	311	\$882	\$821	\$616	\$946	1.8%	53.6%
Cleaning Services	420	\$510	\$480	\$240	\$390	-6.5%	62.5%
Unemployment Insurance	230	\$1,303	\$295	\$2,097	\$368	-27.1%	-82.5%
Wireless Equipment	743	\$5,878	\$2,630	\$3,610	\$310	-52.1%	-91.4%
Seldom or Non-Recurring Purchases	873	\$0	\$0	\$0	\$65	NA	NA
Group Health Insurance	222	\$249,350	\$148,769	\$0	\$0	-100.0%	NA
Student Transportation Services	510	\$1,366	\$0	\$0	\$0	-100.0%	NA
Heating and Cooling for Buildings - Gas	622	\$1,269	\$0	\$0	\$0	-100.0%	NA
Pre-2008 Object Code - Temporary Salaries	130	\$4,418	\$2,500	\$0	\$0	-100.0%	NA
Staff Services	314	\$0	\$192	\$1,150	\$0	NA	-100.0%
Awards	875	\$1,068	\$0	\$0	\$0	-100.0%	NA
Printing and Binding	550	\$434	-\$910	\$0	\$0	-100.0%	NA
Instructional Programs Improvement Services	312	\$790	\$760	\$840	\$0	-100.0%	-100.0%
Student Trans. Purch. From Another IN School Corp. Outside Sta	512	\$350	\$0	\$0	\$0	-100.0%	NA
Textbooks	630	\$100	\$1,021	\$69	\$0	-100.0%	-100.0%
Late Payments	872	\$13	\$123	\$0	\$0	-100.0%	NA
Overhead and Operational Total		\$2,614,062	\$2,490,408	\$2,650,682	\$2,829,673	2.0%	6.8%
Non Operational							
Other Supplies and Materials	615. 660 - 689	\$0	\$0	\$377,375	\$748,000	NA	98.2%
Redemption of Principal	831	\$79,559	\$10,894	\$475,519	\$175,000	21.8%	-63.2%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Repairs and Maintenance Services	430	\$419,135	\$201,620	\$304,185	\$174,972	-19.6%	-42.5%
Interest	832	\$111,667	\$85,000	\$71,274	\$136,155	5.1%	91.0%
Equipment	730	\$263,087	\$357,242	\$243,152	\$127,351	-16.6%	-47.6%
Non - Certified Salaries	120	\$54,943	\$74,587	\$46,769	\$60,487	2.4%	29.3%
Certified Salaries	110	\$32,280	\$34,142	\$40,410	\$50,617	11.9%	25.3%
Operational Supplies	611	\$38,990	\$36,698	\$16,332	\$9,833	-29.1%	-39.8%
Social Security Noncertified	211	\$6,183	\$5,697	\$3,578	\$4,627	-7.0%	29.3%
Social Security Certified	212	\$2,469	\$2,546	\$3,091	\$3,872	11.9%	25.3%
Other Professional and Technical Services	319	\$22,145	\$5,835	\$15,405	\$3,198	-38.4%	-79.2%
Teacher Retirement Fund, Prior to 7-1-95	215	\$0	\$0	\$0	\$3,006	NA	NA
Public Employees Retirement Fund	214	\$0	\$0	\$0	\$810	NA	NA
Teacher Retirement Fund, After 7-1-95	216	\$0	\$0	\$0	\$784	NA	NA
Computer Hardware	741	\$0	\$7,570	\$0	\$0	NA	NA
Severance/Early Retirement Pay	213	\$316,351	\$319,166	\$161,671	\$0	-100.0%	-100.0%
Dues and Fees	810	\$0	\$175	\$0	\$0	NA	NA
Bank Service Charges	871	\$0	\$387,334	\$0	\$0	NA	NA
Removal of Refuse and Garbage	412	\$2,380	\$0	\$0	\$0	-100.0%	NA
Non Operational Total		\$1,349,189	\$1,528,507	\$1,758,761	\$1,498,713	2.7%	-14.8%
Grand Total		\$10,674,804	\$10,434,954	\$10,788,211	\$11,095,814	1.0%	2.9%